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IN THE HOUSE

BY MR. GIERSDORF

HOUSE BILL NO. 362

IN THE LEGISLATURE OF THE STATE OF ALASKA

FIRST LEGISLATURE - SECOND SESSION

A BILL

For an Act entitled: "An Act relating to exemptions from taxes levied by cities; amending subsec. Ninth (a), Sec. 16-1-35, ACLA 1949, as amended by Ch. 38, SLA 1949, Ch. 47, SLA 1951, and Ch. 121, SLA 1953; and providing for an effective date."

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF ALASKA:

Section 1. Subsec. Ninth (a), Sec. 16-1-35, ACLA 1949, as amended by Ch. 38, SLA 1949, Ch. 47, SLA 1951, and Ch. 121, SLA 1953 is amended to read as follows:

Ninth: (a) GENERAL TAX FOR SCHOOL AND MUNICIPAL PURPOSES. To assess, levy, and collect a general tax for school and municipal purposes not to exceed 3 per centum of the assessed valuation upon all real and personal property, and to enforce the collection of such lien by foreclosure, levy, distress and sale. Provided, however, that all property belonging to the municipality or the state [TERRITORY] and the household furniture of the head of the family or a householder, not exceeding Two Hundred Dollars (\$200.00) in value, as well as all property used exclusively for religious, educational, charitable purposes and the property of any organization, not organized for business purposes, whose membership is composed entirely of the veterans of any wars of the United States, or the property of the auxiliary

1 of any such organizations and all monies on deposit, shall  
2 be exempt from taxation. The term "property used for reli-  
3 gious purposes", employed herein, shall be deemed to include  
4 the residence of the pastor, priest or minister of such or-  
5 ganization, and all other property of the organization not  
6 used for business, rent or profit. Provided, further, that  
7 if any such religious, educational, or charitable organiza-  
8 tion or such veterans organization or auxiliary derives any  
9 rentals or profits from any such property owned by it or them,  
10 such property shall not be exempt. Provided further, that  
11 the laws excepting certain property from levy and sale on  
12 execution shall not apply to taxes or to the collection of  
13 the same, or to any taxes levied by a municipal corporation.  
14 Provided, further, that any city council may provide by or-  
15 dinance for exemption from the tax levied hereunder if not  
16 otherwise expressly prohibited by law.

17 Sec. 2. This Act takes effect on the day after its passage  
18 and approval or on the day it becomes law without such approval.

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